

# AUDITOR/CONTROLLER-RECORDER COUNTY CLERK



COUNTY OF SAN BERNARDINO

**AUDITOR/CONTROLLER** • 222 West Hospitality Lane, Fourth Floor  
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**RECORDER • COUNTY CLERK** • 222 West Hospitality Lane, First Floor  
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**LARRY WALKER**  
Auditor/Controller-Recorder  
County Clerk

**ELIZABETH A. STARBUCK**  
Assistant Auditor/Controller-Recorder  
Assistant County Clerk

July 24, 2006

## BOARD OF SUPERVISORS

County Government Center  
385 North Arrowhead Avenue, Fifth Floor  
San Bernardino, CA 92415-0120

Enclosed are copies of the audit reports prepared by the Internal Audits Section, for the quarters ending March 31, 2006 and June 30, 2006. Please note, audit reports prepared by external firms will be available on the County of San Bernardino Auditor/Controller-Recorder website at <http://www.co.san-bernardino.ca.us/acr>.

Also please be advised, the following reports for the audits for the fiscal year June 30, 2005 prepared by Vavrinek, Trine, Day & Co., LLP (VTD) which include the required responses from the County, have also been posted and can be found under the following headings:

### *Controller Division:*

- Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2005.
- Management letter comments as a result of their audit of the CAFR (dated November 10, 2005). The report also includes the departments' responses to the management letter finding and recommendations.

### *Single Audit Reports:*

- Single Audit Report for the fiscal year ended June 30, 2005.
- Management Letter comments as a result of the Single Audit for the fiscal year ended June 30, 2005.

Respectfully submitted,

**Larry Walker**  
Auditor/Controller-Recorder

By: \_\_\_\_\_  
**Howard M. Ochi**  
Chief Deputy Auditor

LDW:HO:dlp

Attachments (5)